



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

**MINUTES OF THE CALLED MEETING OF THE
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS**

PRESENT: Robert H. Naftaly, Chairperson of STC, and of the State Board of Assessors
Douglas B. Roberts, Member of STC and of the State Board of Assessors

Kelli Sobel, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: December 22, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the minutes of December 14, 2005 as presented.
- Item 2. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested extension from Lee Township, Allegan County. The STC assumed jurisdiction of the 2005 assessment roll in November 2005. Also, a complete reappraisal of the Township was ordered to be completed by the 2007 assessment roll. Complaint No. 05-010.
- Item 3. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the staff recommendation that the Economic Allowance Factor for Enbridge Pipeline Company Oil Pipeline 6B for the tax year 2006 would be 23%.
- Item 4. It was moved by Naftaly, supported by Roberts, and unanimously approved to request that involved parties from Menominee County meet with Scott Lonberger, Kelli Sobel, Harold Anderson, and the Assessment and Certification Division Field Staff, to discuss the complaints received and discuss future actions. Complaints Nos. 05-024 and 05-029.

- Item 5. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt proposed Bulletin 16 of 2005 - Certified Interest Rates.
- Item 6. It was moved by Naftaly, supported by Roberts, and unanimously approved to request the Executive Secretary to write to the City Manager of the City of Ferndale, Oakland County concerning a taxpayer complaint regarding alleged changes by the assessor for uncapping property when there was no transfer of property located in the City of Ferndale, Oakland County, and request a response in writing of the City's adoption of the assessing procedures. If no response is supplied, then the City Manager is to appear before the STC. Complaint 05-026.
- Item 7. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the staff recommendation to change the property classification from Personal Real to Residential Real regarding the property owned by Wayne McKay, Akron Township, Tuscola County, Classification Appeal 05-093. The assessor filed the appeal as the property was incorrectly classed as Personal Real and should have been Residential Real. There was no objection by property owner.
- Item 8. It was moved by Naftaly, supported by Roberts, and unanimously approved to direct the Supervisor, Assessor, Clerk, Treasurer, and City Attorney for Fairplains Township, Montcalm County, to appear before the STC at a future date to discuss how to correct the deficiencies and to set a timetable for correction of these deficiencies regarding the substantially non-compliant score received as a result of the 14-Point Review. On November 9, 2005, the STC assumed jurisdiction of the 2005 assessment roll of Fairplains Township, Montcalm County.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

The Governor designated Kelly G. Keenan, Legal Counsel to the Governor, to act on her behalf as a member of the State Board of Assessors as provided by Section 1 of 1905 PA 282, MCL 207.1.

ACTIONS BY THE STATE BOARD OF ASSESSORS

- Item 9. It was moved by Naftaly, supported by Roberts, and approved to adopt Table B as the multiplier for the railroad companies to ensure equality in treatment of these companies and to phase out over three years the 20% Michigan Allowance within the timeframe of 10% in the tax year 2006, 5% in the tax year 2007, and 0% starting in the tax year 2008. Mr. Keenan abstained.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Board of Assessors and convene the meeting of the State Tax Commission.

ACTIONS BY THE STATE TAX COMMISSION

- Item 10. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 11-30-05:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Antor	Valarie J.	Mecosta	County Equalization Department
Broome	Arline	Allegan	City of Holland
Cohen	Lawrence	Wayne	City of Detroit
Dawson	Kurt	Oakland	City of Rochester Hills
Dugan	Sarah M.	Roscommon	Denton Township
Foster	Amy	Ingham	Delhi Township
Funk	Cheri I.	Oakland	County Equalization Department
Hadyniak	Jennifer	Wayne	City of Romulus
Harden	Dawn M.	Wayne	City of Plymouth
Jackson	Lester Jr.	Macomb	City of Sterling Heights
Kirshman	Dorinda L.	Mecosta	County Equalization Department
Mac Leod	Kenneth R.	Saginaw	Birch Run Township
Merrill	Patricia S.	Oceana	Pentwater Township
Owens	Kathy L.	Calhoun	City of Battle Creek
Peterson-Egor	Sandra	Calhoun	City of Marshall
Puckett	Kari Ann	Berrien	County Equalization Department
Pulling	Julie A.	Jackson	Spring Arbor Township
Schreiber	Gordon D.	Berrien	County Equalization Department
Socha	Linda	Emmet	McKinley Township
Steward	Larry	Berrien	County Equalization Department
Stroba	John R.	Berrien	County Equalization Department
Weipert	Paula	Mecosta	City of Big Rapids
Winter	Anna	Wayne	City of Riverview
Witt	Joyce E.	Washtenaw	City of Saline

- Item 11. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue the certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-366	NOBLE THUMB WINDPARK I LLC	BINGHAM TWP.	HURON	2	\$70,000,000
2005-430	NORTHERN PRIDE PROCESSING INC	BLOOMINGDALE TWP.	VAN BUREN	2	\$705,047
2005-475	OWOSSO GRAPHIC ARTS INC	OWOSSO TWP.	SHIAWASSEE	2	\$1,408,590
2005-476	NERO PLASTICS INC	OWOSSO TWP.	SHIAWASSEE	2	\$2,046,495
2005-589	LOTUS INTERNATIONAL CO	CANTON TWP.	WAYNE	2	\$10,240,000
2005-592	MAPCO	CANTON TWP.	WAYNE	2	\$2,478,944
2005-606	ANDERSON GLOBAL	CITY OF MUSKEGON HEIGHTS	MUSKEGON	2	\$1,847,868
2005-617	THYSSENKRUPP MATERIALS INC	CITY OF SALINE	WASHTENAW	2	\$7,350,000
2005-619	WF WELLS INC	PARK TWP.	ST. JOSEPH	2	\$245,000
2005-627	EAGLE ROTARY SYSTEMS INC	CITY OF JACKSON	JACKSON	2	\$1,471,702
2005-632	EAB FABRICATION INC	VILLAGE OF QUINCY	BRANCH	2	\$602,000
2005-644	ANDERSON BUILDING INNOVATIONS	PERRY TWP.	SHIAWASSEE	2	\$3,672,000
2005-645	ORION MANUFACTURING INC	CITY OF IONIA	IONIA	2	\$235,105
2005-652	SPARTA SHEET METAL	CITY OF WALKER	KENT	2	\$810,000
2005-653	WICO METAL PRODUCTS COMPANY	CITY OF WARREN	MACOMB	2	\$17,665,000
2005-654	SHERWOOD FOOD DISTRIBUTORS	CITY OF DETROIT	WAYNE	2	\$5,500,000
2005-655	SHERWOOD FOOD DISTRIBUTORS	CITY OF DETROIT	WAYNE	1	\$9,250,000
2005-663	DOW CORNING CORP	THOMAS TWP.	SAGINAW	2	\$1,515,000
2005-664	HEMLOCK SEMICONDUCTOR CORP	THOMAS TWP.	SAGINAW	2	\$33,320,000
2005-665	JAY & KAY MFG	CITY OF CROSWELL	SANILAC	2	\$23,200
2005-667	EBW ELECTRONICS INC	HOLLAND TWP.	OTTAWA	2	\$348,230
2005-668	METAL PUNCH CORP	CITY OF CADILLAC	WEXFORD	2	\$229,295
2005-669	ROMEO TECHNOLOGIES INC	VILLAGE OF ROMEO	MACOMB	2	\$203,105
2005-670	RYDER SYSTEMS INC	DELTA TWP.	EATON	2	\$14,959,043

- Item 12. It was moved by Naftaly, supported by Roberts, and unanimously approved to amend the original certificate for the below-referenced Industrial Facility Exemption Certificate:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2005-361	MICHIGAN TURKEY PRODUCERS LLC	CITY OF WYOMING	KENT

- Item 13. It was moved by Naftaly, supported by Roberts, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (Requested by municipality) (Revocation effective December 30, 2005) the below-referenced Industrial Facility Exemption Certificates:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1996-368	KLEIN BERGER COMPANY	RICHLAND TWP.	MONTCALM	real
1997-187	KBC TRADING AND PROCESSING	RICHLAND TWP.	MONTCALM	personal
1997-769	DETROIT COLD ROLLING CO	CITY OF GIBRALTAR	WAYNE	real and personal
1999-025	UNYTREX INC.	CLINTON TWP.	MACOMB	personal
1999-617	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	real
1999-619	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	real

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| | 1999-450 | GTI SPINDLE TECHNOLOGY INC | CITY OF TAYLOR | WAYNE | real and personal |
| | 2000-072 | ELITE CORPORATE CONCEPTS INC. | CLINTON TWP. | MACOMB | real and personal |
- Item 14. It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the certificate for the below-referenced Industrial Facility Exemption Certificate:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2005-574	HI-LITES GRAPHICS	CITY OF FREMONT	NEWAYGO	9(2)c

- Item 15. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue the certificates for the Water Pollution Control Exemption Applications in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-4992	FRESH AIR FARMS	SHERMAN TWP.	MASON	\$465,500
2-4994	OOMEN BROTHERS	EDEN TWP.	MASON	\$465,500

- Item 16. It was moved Naftaly, supported by Roberts, and unanimously approved to deny the certificate for the Water Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2-4973	DETROIT WATER & SEWERAGE DEPT.	CITY OF DETROIT	WAYNE

- Item 17. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue the certificate for the Air Pollution Control Exemption Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-2874	MICHIGAN RECOVERY SYSTEMS INC.	CITY OF ROMULUS	WAYNE	\$1,851,309

- Item 18. It was moved Naftaly, supported by Roberts, and unanimously approved to deny the application for the Air Pollution Control Exemption Application in the below-

referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
1-3247	EDWARD U. BLANCHARD	CITY OF WIXOM	OAKLAND

- Item 19. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue the certificates for the P.A. 328 of 1998 Personal Property Exemption Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
081-2005	Continental Carbonic Products, Inc.	Sheridan Twp.	Calhoun	12
083-2005	Great Lakes Pulp Company	City of Menominee	Menominee	10

- Item 20. It was moved by Naftaly, supported by Roberts, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2003-202	ANGELA HARRIS	CITY OF DETROIT	WAYNE	2	\$96,000
N2004-0574	JACQUELINE WALLER	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0576	WILLIE AND CANDY POWELL	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0578	ALICE JOHNSON	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0579	KENDRA COOK	CITY OF DETROIT	WAYNE	2	\$73,000
N2005-0084	CHRIS SHUMAKER	CITY OF DETROIT	WAYNE	2	\$138,839
N2005-0085	SERENA URRY	CITY OF DETROIT	WAYNE	2	\$142,533
N2005-0926	SHAWN L & STEPHANIE MAYS HURST	CITY OF DETROIT	WAYNE	2	\$286,924

- Item 21. It was moved by Naftaly, supported by Roberts, and unanimously approved to amend the Investment Cost of the original certificate for the Neighborhood Enterprise Zone Application in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2004-0716	SIMBUS MARKETING LLC	CITY OF ALPENA	ALPENA	1	\$38,243

- Item 22. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the proposed Alternate forms: (Form 3589) 2006 Cable Television and Utility Personal Property Report and (Form L-4175) 2006 Personal Property Statement requests from Aquila, Inc.

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Item 23. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the proposed Alternate forms: (Form 3589) 2006 Cable Television and Utility Personal Property Report and (Form L-4175) 2006 Personal Property Statement requests from PricewaterhouseCoopers LLP with minor changes.

Item 24. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the staff recommendation to deny as untimely filed, Section 9(2)(c), the below-referenced Industrial Facility Exemption Application and New Personal Property Application:

Bell Forest Products, Inc.

City of Ishpeming, Marquette County.

Date filed with the local unit: October 20, 2005

Date appealed to the STC: November 1, 2005

Project began: November 18, 2004 for real property

April 25, 2005 for personal property

NOTE: The City of Ishpeming also denied a New Personal Property for this company.

Item 25. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the staff recommendation to approve the transfer of the Industrial Facility Exemption Certificate #1999-011, Enro Tech Industries, LLC, Clinton Township, Macomb County, for the remaining number of years to expire on December 30, 2009.

A transfer application was submitted by Euro Tech Industries, LLC to the Clinton Township Clerk on 10/25/2004. The township board on 3/28/2005 denied the request based on a history of consistently late payment of taxes, noting demonstrated problems by both the township and the county with the collection of tax years 2000-2004.

Euro Tech Industries, LLC appealed the decision in a letter dated March 29, 2005, received by the staff of the STC on April 1, 2005. This appeal was within the required 10 days of the denial resolution.

Euro Tech Industries, LLC meets all of the requirements for an Industrial Facilities Certificate, including a lease with the correct property tax liability.

Item 26. It was moved by Naftaly, supported by Roberts, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

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154-04-4166; LOCAL 58 IBEW; CITY OF DETROIT; WAYNE COUNTY;
DETROIT Sch. Dist.; 06990041.00; PERSONAL; Property;
2002 AV from \$ 221,760 to \$ 224,050; TV from \$ 221,760 to \$ 224,050;
2003 AV from \$ 195,550 to \$ 202,050; TV from \$ 195,550 to \$ 202,050.

154-04-4215; SHAW & SLAVSKY INC/BDO SEIDMAN; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 22990909.00; PERSONAL; Property;

2002 AV from \$ 155,720 to \$ 144,950; TV from \$ 155,720 to \$ 144,950;
2003 AV from \$ 149,840 to \$ 142,750; TV from \$ 149,840 to \$ 142,750;
2004 AV from \$ 149,840 to \$ 148,000; TV from \$ 149,840 to \$ 148,000. **TP**

Item 26. (continued):

154-04-4652; EDS INFORMATION SERVICES, LLC; CITY OF SAGINAW;
SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8002-45499;
PERSONAL; Property;
2002 AV from \$ 321,000 to \$ 272,929; TV from \$ 321,000 to \$ 272,929. **TP**

154-05-0205; NATIONAL CHURCH RESIDENCIES; CANTON TWP.;
WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 058-99-0001-016;
REAL; Property;
2003 AV from \$3,674,700 to \$3,674,700; TV from \$2,124,395 to \$2,446,657;
2004 AV from \$3,674,700 to \$3,674,700; TV from \$2,173,256 to \$2,502,930.

154-05-1486; WELLS FARGO FINANCIAL LEASING, INC.; CITY OF PORT
HURON; SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 74-06-999-
0971-500; PERSONAL; Property;
2004 AV from \$ 124,700 to \$ 132,100; TV from \$ 124,700 to \$ 132,100;
2005 AV from \$ 197,500 to \$ 209,250; TV from \$ 197,500 to \$ 209,250.

154-05-2045; PIERO A. SIMONE; CITY OF WARREN; MACOMB COUNTY;
WARREN CONSOLIDATED Sch. Dist.; 99-06-859-231; PERSONAL; Property;
2003 AV from \$ 4,000 to \$ 40,350; TV from \$ 4,000 to \$ 40,350;
2004 AV from \$ 35,813 to \$ 63,600; TV from \$ 35,813 to \$ 63,600.

154-05-2247; CHOICE VENTURE GROUP; CITY OF LATHRUP VILLIAGE;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-24-14-201-051; REAL;
Property; 2005 AV from \$ 0 to \$ 493,720; TV from \$ 0 to \$ 493,720.

154-05-2356; AD-KD INC.; SALEM TWP.; WASHTENAW COUNTY;
PLYMOUTH-CANTON Sch. Dist.; A-99-20-003-701; PERSONAL; Property;
2003 AV from \$ 209,600 to \$ 248,700; TV from \$ 209,600 to \$ 248,700;
2004 AV from \$ 181,900 to \$ 214,800; TV from \$ 181,900 to \$ 214,800;
2005 AV from \$ 161,200 to \$ 190,600; TV from \$ 161,200 to \$ 190,600.

154-05-2359; PALMER MOTOR SALES INC.; SYLVAN TWP.; WASHTENAW COUNTY; CHELSEA Sch. Dist.; FC-99-30-007-400; PERSONAL; Property;
2003 AV from \$ 40,500 to \$ 100,200; TV from \$ 40,500 to \$ 100,200;
2004 AV from \$ 34,100 to \$ 95,000; TV from \$ 34,100 to \$ 95,000.

154-05-2408; SALEM HILLS GOLF COURSE; SALEM TWP.; WASHTENAW COUNTY; SOUTH LYON Sch. Dist.; A-99-20-001-600; PERSONAL; Property;
2003 AV from \$ 258,900 to \$ 361,700; TV from \$ 258,900 to \$ 361,700;
2004 AV from \$ 352,850 to \$ 357,300; TV from \$ 352,850 to \$ 357,300;
2005 AV from \$ 337,750 to \$ 341,800; TV from \$ 337,750 to \$ 341,800.

Item 26. (continued):

154-05-2624; CITICAPITAL COMMERCIAL CORP.; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0103-13-250-0; PERSONAL; Property;
2003 AV from \$ 68,919 to \$ 0 ; TV from \$ 68,919 to \$ 0 ;
2004 AV from \$ 59,227 to \$ 0 ; TV from \$ 58,227 to \$ 0 .

154-05-2625; GREATAMERICA LEASING CORP.; CITY OF CHARLOTTE; EATON COUNTY; CHARLOTTE Sch. Dist.; 200-090-000-368-00; PERSONAL; Property;
2005 AV from \$ 4,800 to \$ 8,000; TV from \$ 4,800 to \$ 8,000.

154-05-2626; CIT TECHNOLOGIES CORP.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-11889-3; PERSONAL; Property;
2005 AV from \$ 100,700 to \$ 0 ; TV from \$ 100,700 to \$ 0 . **TP**

154-05-2627; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-19-18-101-001-01; PERSONAL--IFT; Property;
2003 AV from \$ 57,824 to \$ 103,050; TV from \$ 57,824 to \$ 103,050;
2004 AV from \$ 52,317 to \$ 18,200; TV from \$ 52,317 to \$ 18,200.

154-05-2628; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-19-18-151-004-00; PERSONAL; Property;
2003 AV from \$ 53,028 to \$ 105,900; TV from \$ 53,028 to \$ 105,900;
2004 AV from \$ 50,237 to \$ 68,500; TV from \$ 50,237 to \$ 68,500.

154-05-2629; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-19-18-151-004-04; PERSONAL; Property;
2003 AV from \$ 29,815 to \$ 14,550; TV from \$ 29,815 to \$ 14,550;
2004 AV from \$ 27,892 to \$ 13,600; TV from \$ 27,892 to \$ 13,600.

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154-05-2630; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-19-18-151-004-05; PERSONAL--IFT; Property;
2003 AV from \$ 77,687 to \$ 88,900; TV from \$ 77,687 to \$ 88,900;
2004 AV from \$ 73,598 to \$ 83,450; TV from \$ 73,598 to \$ 83,450.

154-05-2631; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-19-18-151-004-06; PERSONAL; Property;
2003 AV from \$ 126,960 to \$ 222,800; TV from \$ 126,960 to \$ 222,800;
2004 AV from \$ 115,885 to \$ 173,450; TV from \$ 115,885 to \$ 173,450.

Item 26. (continued):

154-05-2632; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-20-38-601-014-10; PERSONAL; Property;
2003 AV from \$ 581,467 to \$ 844,500; TV from \$ 581,467 to \$ 844,500;
2004 AV from \$ 518,670 to \$ 708,850; TV from \$ 518,670 to \$ 708,850.

154-05-2633; PRODUCTION SAW & MACHINE INC.; COLUMBIA TWP.; JACKSON COUNTY; COLUMBIA Sch. Dist.; 999-20-38-601-014-00; PERSONAL; Property;
2003 AV from \$ 193,058 to \$ 580,150; TV from \$ 193,058 to \$ 580,150;
2004 AV from \$ 215,645 to \$ 581,850; TV from \$ 215,645 to \$ 581,850;
2005 AV from \$ 553,577 to \$ 539,050; TV from \$ 553,577 to \$ 539,050.

154-05-2634; FIVE WAY LEASING LLC; LEONI TWP.; JACKSON COUNTY; MICHIGAN CENTER Sch. Dist.; 900-14-37-601-224-20; PERSONAL; Property;
2003 AV from \$ 203,318 to \$ 506,900; TV from \$ 203,318 to \$ 506,900;
2004 AV from \$ 332,172 to \$ 486,950; TV from \$ 332,172 to \$ 486,950;
2005 AV from \$ 376,688 to \$ 541,850; TV from \$ 376,688 to \$ 541,850.

154-05-2637; MILLER INDUSTRIAL PRODUCTS; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-0201IFT00; PERSONAL; Property;
2003 AV from \$ 14,000 to \$ 17,500; TV from \$ 14,000 to \$ 17,500;
2004 AV from \$ 13,400 to \$ 16,600; TV from \$ 13,400 to \$ 16,600;
2005 AV from \$ 12,300 to \$ 15,200; TV from \$ 12,300 to \$ 15,200.

154-05-2638; INTERNATIONAL PAPER COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; COMSTOCK Sch. Dist.; 9049770; PERSONAL; Property;
2003 AV from \$2,149,850 to \$2,162,700; TV from \$2,149,850 to \$2,162,700;
2004 AV from \$2,115,300 to \$2,125,100; TV from \$2,115,300 to \$2,125,100;

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2005 AV from \$2,160,100 to \$2,165,900; TV from \$2,160,100 to \$2,165,900.

154-05-2639; INTERNATIONAL PAPER COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9019840; PERSONAL; Property;

2003 AV from \$3,543,700 to \$3,566,750; TV from \$3,543,700 to \$3,566,750;

2004 AV from \$3,420,800 to \$3,427,050; TV from \$3,420,800 to \$3,427,050;

2005 AV from \$3,105,500 to \$3,110,850; TV from \$3,105,500 to \$3,110,850.

Item 26. (continued):

154-05-2640; ABBOTT LABORATORIES INC.; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9000077; PERSONAL; Property;

2003 AV from \$ 29,750 to \$ 53,950; TV from \$ 29,750 to \$ 53,950;

2004 AV from \$ 25,700 to \$ 50,700; TV from \$ 25,700 to \$ 50,700;

2005 AV from \$ 13,500 to \$ 27,750; TV from \$ 13,500 to \$ 27,750.

154-05-2641; ABUNDANT HEALTH CHIROPRACTIC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-031-E; PERSONAL; Property;

2003 AV from \$ 0 to \$ 29,100; TV from \$ 0 to \$ 29,100;

2004 AV from \$ 32,500 to \$ 28,750; TV from \$ 32,500 to \$ 28,750;

2005 AV from \$ 32,500 to \$ 32,200; TV from \$ 32,500 to \$ 32,200.

154-05-2642; STRYKER INSTRUMENTS; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90012-070-A; PERSONAL; Property;

2005 AV from \$7,647,600 to \$8,044,150; TV from \$7,647,600 to \$8,044,150.

154-05-2643; WALTERS-DIMMICK PETROLEUM INC.; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99548-013-C; PERSONAL; Property;

2003 AV from \$ 62,900 to \$ 64,350; TV from \$ 62,900 to \$ 64,350;

2004 AV from \$ 56,600 to \$ 57,800; TV from \$ 56,600 to \$ 57,800;

2005 AV from \$ 42,900 to \$ 43,900; TV from \$ 42,900 to \$ 43,900.

154-05-2644; YEO & YEO PC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-085-C; PERSONAL; Property;

2003 AV from \$ 65,800 to \$ 66,600; TV from \$ 65,800 to \$ 66,600;

2004 AV from \$ 52,900 to \$ 66,500; TV from \$ 52,900 to \$ 66,500;

2005 AV from \$ 58,100 to \$ 60,800; TV from \$ 58,100 to \$ 60,800.

154-05-2645; TRUSS TECHNOLOGIES; CITY OF CEDAR SPRINGS; KENT COUNTY; CEDAR SPRINGS Sch. Dist.; 41-02-36-300-016; REAL; Property; 2005 AV from \$ 125,800 to \$ 397,300; TV from \$ 31,649 to \$ 303,149.

154-05-2647; LEASE ACCEPTANCE CORPORATION; BRIGHTON TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 4712-99-100-396; PERSONAL; Property; 2005 AV from \$ 1,703 to \$ 0 ; TV from \$ 1,703 to \$ 0 .

154-05-2648; ACCU-TEMP HEATING & COOLING; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-916; PERSONAL; Property; 2005 AV from \$ 9,800 to \$ 18,500; TV from \$ 9,800 to \$ 18,500.

Item 26. (continued):

154-05-2649; ADVANCED METAL ALLOYS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-446; PERSONAL; Property; 2005 AV from \$ 3,000 to \$ 41,300; TV from \$ 3,000 to \$ 41,300.

154-05-2650; CHAMPION CHEVROLET; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-607; PERSONAL; Property; 2005 AV from \$ 218,100 to \$ 343,500; TV from \$ 218,100 to \$ 343,500.

154-05-2651; GOLF COURSE CONSTRUCTION CO.; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-972; PERSONAL; Property; 2005 AV from \$ 8,100 to \$ 9,200; TV from \$ 8,100 to \$ 9,200.

154-05-2652; HOWELL ELKS LODGE #2168; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 4711-99-000-094; PERSONAL; Property; 2005 AV from \$ 5,300 to \$ 9,800; TV from \$ 5,300 to \$ 9,800.

154-05-2653; LANDSCAPE TOYS & TOOLS LLC; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4711-99-001-578; PERSONAL; Property; 2005 AV from \$ 6,800 to \$ 23,900; TV from \$ 6,800 to \$ 23,900.

154-05-2654; ASTRO BUILDING SUPPLIES; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 860-15555-00; PERSONAL; Property; 2003 AV from \$ 1,120 to \$ 7,660; TV from \$ 1,120 to \$ 7,660; 2004 AV from \$ 920 to \$ 7,580; TV from \$ 920 to \$ 7,580; 2005 AV from \$ 920 to \$ 7,330; TV from \$ 920 to \$ 7,330.

154-05-2655; ITALO ROMANA CEMENT; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 997-06010-00; PERSONAL; Property; 2003 AV from \$ 0 to \$ 1,750; TV from \$ 0 to \$ 1,750; 2004 AV from \$ 0 to \$ 1,680; TV from \$ 0 to \$ 1,680;

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2005 AV from \$ 0 to \$ 1,590; TV from \$ 0 to \$ 1,590.

154-05-2656; ABERCOMBIE & FITCH OF MICHIGAN; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-104-014-112; PERSONAL; Property;

2003 AV from \$ 135,300 to \$ 128,750; TV from \$ 135,300 to \$ 128,750;

2005 AV from \$ 67,000 to \$ 111,900; TV from \$ 67,000 to \$ 111,900.

154-05-2657; ABERCOMBIE KIDS OF MICHIGAN; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-104-014-082; PERSONAL; Property;

2003 AV from \$ 71,000 to \$ 116,650; TV from \$ 71,000 to \$ 116,650;

2004 AV from \$ 64,400 to \$ 108,050; TV from \$ 64,400 to \$ 108,050;

2005 AV from \$ 74,500 to \$ 95,250; TV from \$ 74,500 to \$ 95,250.

Item 26. (continued):

154-05-2658; COE PRESS EQUIPMENT CORP.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-201-020-001; PERSONAL; Property;

2003 AV from \$ 355,900 to \$ 385,050; TV from \$ 355,900 to \$ 385,050;

2004 AV from \$ 348,700 to \$ 374,350; TV from \$ 348,700 to \$ 374,350;

2005 AV from \$ 330,400 to \$ 339,000; TV from \$ 330,400 to \$ 339,000.

154-05-2659; OLGA'S KITCHEN INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-34-151-030-002; PERSONAL; Property;

2004 AV from \$ 114,100 to \$ 143,600; TV from \$ 114,100 to \$ 143,600;

2005 AV from \$ 105,800 to \$ 130,600; TV from \$ 105,800 to \$ 130,600.

154-05-2660; ARCH. CONCRETE CREATIONS; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-139-227; PERSONAL; Property;

2005 AV from \$ 100,000 to \$ 442,000; TV from \$ 100,000 to \$ 442,000.

154-05-2661; HOTZ CATERING SERVICE; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-048-601; PERSONAL; Property;

2003 AV from \$ 30,000 to \$ 59,400; TV from \$ 30,000 to \$ 59,400;

2004 AV from \$ 40,000 to \$ 53,000; TV from \$ 40,000 to \$ 53,000.

154-05-2662; M & W MANUFACTURING CO.; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-438-300; PERSONAL; Property;

2004 AV from \$ 664,427 to \$ 717,750; TV from \$ 664,427 to \$ 717,750.

154-05-2663; MICHAEL DEBACKER & SONS INC.; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-255-010; PERSONAL; Property;

2003 AV from \$ 70,488 to \$ 81,250; TV from \$ 70,488 to \$ 81,250;
2004 AV from \$ 66,613 to \$ 74,450; TV from \$ 66,613 to \$ 74,450.

154-05-2664; PRODUCTION TOOL SUPPLY CO.; CITY OF WARREN;
MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-337-500; PERSONAL;
Property;

2003 AV from \$ 510,764 to \$ 597,850; TV from \$ 510,764 to \$ 597,850;
2004 AV from \$ 455,722 to \$ 540,650; TV from \$ 455,722 to \$ 540,650;
2005 AV from \$ 395,620 to \$ 463,750; TV from \$ 395,620 to \$ 463,750.

154-05-2665; TIN MASTER INC.; CITY OF WARREN; MACOMB COUNTY;
VAN DYKE Sch. Dist.; 99-02-270-296; PERSONAL; Property;

2004 AV from \$ 80,650 to \$ 94,350; TV from \$ 80,650 to \$ 94,350;
2005 AV from \$ 83,022 to \$ 90,450; TV from \$ 83,022 to \$ 90,450.

Item 26. (continued):

154-05-2666; CIT TECHNOLOGIES CORP.; CITY OF WARREN; MACOMB
COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-937-350;
PERSONAL; Property; **TP**

2005 AV from \$3,179,673 to \$3,171,892; TV from \$3,179,673 to \$3,171,892.

154-05-2667; CITICORP VENDOR FINANCE INC.; CITY OF WARREN;
MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-930-465;
PERSONAL; Property;

2005 AV from \$ 209,176 to \$ 213,600; TV from \$ 209,176 to \$ 213,600.

154-05-2668; HELLER FINANCIAL LEASING INC.; CITY OF WARREN;
MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-930-493;
PERSONAL; Property;

2003 AV from \$1,940,233 to \$2,329,275; TV from \$1,940,233 to \$2,329,275;
2004 AV from \$1,370,759 to \$1,713,729; TV from \$1,370,759 to \$1,713,729.

154-05-2669; JOHN S. BUCHHEISTER, DDS, PC; CITY OF WARREN;
MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-709-500;
PERSONAL; Property;

2003 AV from \$ 24,616 to \$ 33,250; TV from \$ 24,616 to \$ 33,250;
2004 AV from \$ 20,653 to \$ 28,350; TV from \$ 20,653 to \$ 28,350;
2005 AV from \$ 26,884 to \$ 33,650; TV from \$ 26,884 to \$ 33,650.

154-05-2670; MARRIOTT INTERNATIONAL; CITY OF WARREN;
MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-821-185;
PERSONAL; Property;

2004 AV from \$ 190,358 to \$ 200,850; TV from \$ 190,358 to \$ 200,850;
2005 AV from \$ 171,228 to \$ 181,050; TV from \$ 171,228 to \$ 181,050.

154-05-2671; PLUSH POCKETS; CITY OF WARREN; MACOMB COUNTY;
WARREN CONSOLIDATED Sch. Dist.; 99-06-668-820; PERSONAL; Property;

2003 AV from \$ 90,000 to \$ 110,300; TV from \$ 90,000 to \$ 110,300;
2004 AV from \$ 92,000 to \$ 97,350; TV from \$ 92,000 to \$ 97,350.

154-05-2672; FIFTH THIRD BANK; CITY OF WARREN; MACOMB
COUNTY; WARREN WOODS Sch. Dist.; 99-05-653-763; PERSONAL;
Property;
2003 AV from \$ 0 to \$ 196,840; TV from \$ 0 to \$ 196,840;
2004 AV from \$ 0 to \$ 173,530; TV from \$ 0 to \$ 173,530.

154-05-2673; VIKING CONSTRUCTION INC.; CITY OF WARREN;
MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-579-010;
PERSONAL; Property;
2004 AV from \$ 97,311 to \$ 102,600; TV from \$ 97,311 to \$ 102,600;
2005 AV from \$ 77,736 to \$ 83,550; TV from \$ 77,736 to \$ 83,550.

Item 26. (continued):

154-05-2679; NAVETTA MASON CONTRACTORS; GREEN OAK TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-174;
PERSONAL; Property;
2005 AV from \$ 99,800 to \$ 103,900; TV from \$ 99,800 to \$ 103,900.

154-05-2680; ASHCOTT ELECTRICAL INC.; GREEN OAK TWP.;
LIVINGSTON COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-107;
PERSONAL; Property;
2005 AV from \$ 7,700 to \$ 10,500; TV from \$ 7,700 to \$ 10,500.

154-05-2681; MJR GROUP LLC; GREEN OAK TWP.; LIVINGSTON
COUNTY; WHITMORE LAKE Sch. Dist.; 4716-99-001-323; PERSONAL;
Property;
2004 AV from \$ 0 to \$ 600; TV from \$ 0 to \$ 600;
2005 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 500.

154-05-2682; HILL-ROM COMPANY INC.; CITY OF BATTLE CREEK;
CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0119-00-135-3;
PERSONAL; Property;
2005 AV from \$ 67,544 to \$ 9,849; TV from \$ 67,544 to \$ 9,849.

154-05-2683; HILL-ROM COMPANY INC.; CITY OF BATTLE CREEK;
CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0119-00-135-0;
PERSONAL; Property;
2005 AV from \$ 26,979 to \$ 53,502; TV from \$ 26,979 to \$ 53,502.

154-05-2684; HILL-ROM COMPANY INC.; CITY OF BATTLE CREEK;
CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0119-00-135-2;
PERSONAL; Property;
2005 AV from \$ 9,020 to \$ 4,194; TV from \$ 9,020 to \$ 4,194.

154-05-2685; ARAMARK SERVICE MASTER FAC.; CITY OF MIDLAND;
MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-19-05-675; PERSONAL;
Property;
2004 AV from \$ 25,000 to \$ 72,350; TV from \$ 25,000 to \$ 72,350;
2005 AV from \$ 33,700 to \$ 65,700; TV from \$ 33,700 to \$ 65,700.

154-05-2686; JL FOODS INC.; CITY OF MIDLAND; MIDLAND COUNTY;
MIDLAND Sch. Dist.; 19-12-02-150; PERSONAL; Property;
2005 AV from \$ 8,000 to \$ 0 ; TV from \$ 8,000 to \$ 0 .

154-05-2688; WABASHA LEASING LLC; CITY OF MIDLAND; MIDLAND
COUNTY; MIDLAND Sch. Dist.; 19-23-01-050; PERSONAL; Property;
2003 AV from \$ 0 to \$ 6,300; TV from \$ 0 to \$ 6,300;
2004 AV from \$ 0 to \$ 9,400; TV from \$ 0 to \$ 9,400.

Item 26. (continued):

154-05-2689; RADIO PROGRAMMING & MGT.; BLOOMFIELD TWP.;
OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-034-078;
PERSONAL; Property;
2005 AV from \$ 63,000 to \$ 85,210; TV from \$ 63,000 to \$ 85,210.

154-05-2690; BATH & BODY WORKS INC.; CITY OF AUBURN HILLS;
OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-126; PERSONAL;
Property;
2003 AV from \$ 75,280 to \$ 78,100; TV from \$ 75,280 to \$ 78,100;
2004 AV from \$ 69,720 to \$ 75,100; TV from \$ 69,720 to \$ 75,100.

154-05-2691; DATA REPRODUCTIONS CORP.; CITY OF AUBURN HILLS;
OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-098-023; PERSONAL;
Property;
2004 AV from \$ 308,090 to \$ 321,200; TV from \$ 308,090 to \$ 321,200;
2005 AV from \$ 302,850 to \$ 316,900; TV from \$ 302,850 to \$ 316,900.

154-05-2692; HEIGHTS HEATING & COOLING; CITY OF AUBURN HILLS;
OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-190; PERSONAL;
Property;
2003 AV from \$ 165,880 to \$ 185,700; TV from \$ 165,880 to \$ 185,700;
2004 AV from \$ 152,380 to \$ 157,300; TV from \$ 152,380 to \$ 157,300;
2005 AV from \$ 138,470 to \$ 142,200; TV from \$ 138,470 to \$ 142,200.

154-05-2693; KNIGHT INDUSTRIES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-091-013; PERSONAL; Property;

2003 AV from \$ 647,850 to \$ 666,400; TV from \$ 647,850 to \$ 666,400;

2004 AV from \$ 620,140 to \$ 627,200; TV from \$ 620,140 to \$ 627,200;

2005 AV from \$ 571,590 to \$ 588,000; TV from \$ 571,590 to \$ 588,000.

154-05-2694; MAKINO INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-133; PERSONAL; Property;

2003 AV from \$ 85,670 to \$ 164,000; TV from \$ 85,670 to \$ 164,000;

2004 AV from \$ 80,040 to \$ 145,700; TV from \$ 80,040 to \$ 145,700;

2005 AV from \$ 73,480 to \$ 127,300; TV from \$ 73,480 to \$ 127,300.

154-05-2695; JACKSON STAFFING; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-64-451-900; PERSONAL; Property;

2005 AV from \$ 1,900 to \$ 5,100; TV from \$ 1,900 to \$ 5,100.

154-05-2696; BUCKEYE TERMINALS LLC; CITY OF FERRYSBURG; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-50-51-001-850; PERSONAL; Property;

2005 AV from \$ 19,000 to \$ 43,500; TV from \$ 19,000 to \$ 43,500.

Item 26. (continued):

154-05-2697; ZEELAND CHEMICALS INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-57-79-096-591; PERSONAL; Property;

2005 AV from \$ 856,200 to \$ 160,800; TV from \$ 856,200 to \$ 160,800.

154-05-2698; ZEELAND CHEMICALS INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-57-79-095-643; PERSONAL; Property;

2005 AV from \$ 95,100 to \$ 89,100; TV from \$ 95,100 to \$ 89,100.

154-05-2699; ZEELAND CHEMICAL INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-57-79-094-344; PERSONAL; Property;

2005 AV from \$ 448,400 to \$ 412,900; TV from \$ 448,400 to \$ 412,900.

154-05-2700; ZEELAND CHEMICAL INC.; CITY OF ZEELAND; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-308-165; PERSONAL; Property;

2005 AV from \$2,811,700 to \$2,390,400; TV from \$2,811,700 to \$2,390,400.

154-05-2701; HILLIGAN & KOCKS, OD, PC; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1009-870; PERSONAL; Property;

2003 AV from \$ 137,900 to \$ 45,600; TV from \$ 137,900 to \$ 45,600. **TP**

154-05-2702; LINKS AT SMITH CREEK LLC; WALES TWP.; SAINT CLAIR COUNTY; MEMPHIS Sch. Dist.; 31-999-0059-000; PERSONAL; Property;

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2003 AV from \$ 42,719 to \$ 56,100; TV from \$ 42,719 to \$ 56,100;
2004 AV from \$ 37,787 to \$ 51,350; TV from \$ 37,787 to \$ 51,350;
2005 AV from \$ 35,407 to \$ 47,300; TV from \$ 35,407 to \$ 47,300.

154-05-2703; UPS SUPPLY CHAIN SOLUTIONS; CITY OF PORT HURON;
SAINT CLAIR COUNTY; PORT HURON Sch. Dist.; 06-999-0405-050;
PERSONAL; Property;

2003 AV from \$ 8,700 to \$ 23,100; TV from \$ 8,700 to \$ 23,100.

154-05-2704; AW TECHNICAL CENTER; ANN ARBOR TWP.;
WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; I-99-30-008-246;
PERSONAL; Property;

2004 AV from \$3,300,500 to \$3,235,930; TV from \$3,300,500 to \$3,235,930;
2005 AV from \$2,181,300 to \$2,239,350; TV from \$2,181,300 to \$2,239,350.

154-05-2705; AW TECHNICAL CENTER; ANN ARBOR TWP.;
WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; I-99-10-000-042;
PERSONAL; Property;

2005 AV from \$ 664,740 to \$ 623,400; TV from \$ 664,740 to \$ 623,400.

Item 26. (continued):

154-05-2706; GERMAN PARK RECREATION CLUB; NORTHFIELD TWP.;
WASHTENAW COUNTY; WHITMORE LAKE Sch. Dist.; B-99-20-062-100;
PERSONAL; Property;

2003 AV from \$ 0 to \$ 23,100; TV from \$ 0 to \$ 23,100;
2004 AV from \$ 0 to \$ 22,400; TV from \$ 0 to \$ 22,400;
2005 AV from \$ 0 to \$ 21,700; TV from \$ 0 to \$ 21,700.

154-05-2707; GENERAL ELECTRIC CAP. CORP.; YPSILANTI TWP.;
WASHTENAW COUNTY; YPSILANTI Sch. Dist.; 99-929-232-01;
PERSONAL; Property;

2003 AV from \$ 0 to \$ 69,100; TV from \$ 0 to \$ 69,100;
2004 AV from \$ 0 to \$ 63,300; TV from \$ 0 to \$ 63,300.

154-05-2708; WELLS FARGO FINANCIAL LEASING; YPSILANTI TWP.;
WASHTENAW COUNTY; LINCOLN Sch. Dist.; K-99-930-200-04;
PERSONAL; Property;

2005 AV from \$ 6,600 to \$ 6,300; TV from \$ 6,600 to \$ 5,300. **TP**

154-05-2709; MI HEADACHE & NEURO. INST.; CITY OF ANN ARBOR;
WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-042-910;
PERSONAL; Property;

2003 AV from \$ 71,100 to \$ 76,650; TV from \$ 71,100 to \$ 76,650;
2004 AV from \$ 76,800 to \$ 81,600; TV from \$ 76,800 to \$ 81,600;

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2005 AV from \$ 75,900 to \$ 78,700; TV from \$ 75,900 to \$ 78,700.

154-05-2710; GREAT WALL CHINESE FOOD; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-0950-300; PERSONAL; Property;

2003 AV from \$ 1,840 to \$ 8,720; TV from \$ 1,840 to \$ 8,720;

2004 AV from \$ 2,300 to \$ 7,940; TV from \$ 2,300 to \$ 7,940;

2005 AV from \$ 1,760 to \$ 7,280; TV from \$ 1,760 to \$ 7,280.

154-05-2711; BEST WESTERN GREENFIELD INN; CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30-999-00-2912-099; PERSONAL; Property;

2005 AV from \$ 717,500 to \$ 754,500; TV from \$ 717,500 to \$ 754,500.

154-05-2712; B & K COLLISION; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-274500; PERSONAL; Property;

2003 AV from \$ 30,150 to \$ 38,500; TV from \$ 30,150 to \$ 38,500.

154-05-2713; FAMILY DENTISTRY OF DEARBORN; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-170250; PERSONAL; Property;

2004 AV from \$ 7,000 to \$ 72,150; TV from \$ 7,000 to \$ 72,150.

Item 26. (continued):

154-05-2714; FISHER FLOWER SHOP; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-253850; PERSONAL; Property;

2004 AV from \$ 2,550 to \$ 7,550; TV from \$ 2,550 to \$ 7,550;

2005 AV from \$ 2,550 to \$ 6,500; TV from \$ 2,550 to \$ 6,500.

154-05-2715; FORD MOTOR COMPANY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-812250; PERSONAL; Property;

2003 AV from \$ 77,600 to \$ 539,300; TV from \$ 77,600 to \$ 539,300;

2004 AV from \$ 72,500 to \$ 504,000; TV from \$ 72,500 to \$ 504,000.

154-05-2716; HUTCH'S JEWELRY II INC.; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-964800; PERSONAL; Property;

2005 AV from \$ 9,250 to \$ 22,650; TV from \$ 9,250 to \$ 22,650.

154-05-2717; LEIDEL & HART; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-178750; PERSONAL; Property;

2005 AV from \$ 6,150 to \$ 9,850; TV from \$ 6,150 to \$ 9,850.

154-05-2718; RIO WRAPS OF DEARBORN LLC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-031750; PERSONAL; Property;

2004 AV from \$ 441,600 to \$ 239,900; TV from \$ 441,600 to \$ 239,900;

2005 AV from \$ 414,550 to \$ 210,800; TV from \$ 414,550 to \$ 210,800. **TP**

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154-05-2719; STARDUST FAMILY DINING; CITY OF DEARBORN;
WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-658000; PERSONAL;
Property;

2003 AV from \$ 3,550 to \$ 12,900; TV from \$ 3,550 to \$ 12,900;
2004 AV from \$ 3,000 to \$ 12,500; TV from \$ 3,000 to \$ 12,500;
2005 AV from \$ 3,000 to \$ 12,900; TV from \$ 3,000 to \$ 12,900.

154-05-2720; GLAUCOMA CENTER OF MICHIGAN; CITY OF DEARBORN;
WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-300800; PERSONAL;
Property;

2005 AV from \$ 178,950 to \$ 197,150; TV from \$ 178,950 to \$ 197,150.

154-05-2721; SHURGARD-O'BRIEN I LLC; CITY OF DEARBORN; WAYNE
COUNTY; WESTWOOD Sch. Dist.; 84-0003-017250; PERSONAL; Property;
2005 AV from \$ 9,200 to \$ 13,800; TV from \$ 9,200 to \$ 13,800.

154-05-2722; COORDINATED TRAVEL SERVICES; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 19990051.01; PERSONAL; Property;

2003 AV from \$ 107,731 to \$ 81,433; TV from \$ 107,731 to \$ 81,433. **TP**

Item 26. (continued):

154-05-2723; DETROIT READY MIX CONCRETE; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 16992490.00; PERSONAL; Property;

2003 AV from \$ 163,470 to \$ 167,050; TV from \$ 163,470 to \$ 167,050;
2004 AV from \$ 148,170 to \$ 151,150; TV from \$ 148,170 to \$ 151,150;
2005 AV from \$ 136,340 to \$ 139,150; TV from \$ 136,340 to \$ 139,150.

154-05-2724; MINNESOTA MINING & MFG. CO.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 21992497.00; PERSONAL; Property;

2003 AV from \$3,066,240 to \$3,086,300; TV from \$3,066,240 to \$3,086,300.

154-05-2725; PVS TRANSPORTATION INC.; CITY OF DETROIT; WAYNE
COUNTY; DETROIT Sch. Dist.; 19990333.01; PERSONAL; Property;
2003 AV from \$ 211,560 to \$ 220,750; TV from \$ 221,560 to \$ 220,750;
2004 AV from \$ 232,720 to \$ 331,350; TV from \$ 232,720 to \$ 331,350;
2005 AV from \$ 431,510 to \$ 458,050; TV from \$ 431,510 to \$ 458,050.

154-05-2726; REPUBLIC LEASING COMPANY INC.; CITY OF DETROIT;
WAYNE COUNTY; DETROIT Sch. Dist.; 25990854.02; PERSONAL; Property;

2005 AV from \$ 243,800 to \$ 265,000; TV from \$ 243,800 to \$ 265,000.

154-05-2727; RITE AID CORPORATION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16992733.10; PERSONAL; Property; 2004 AV from \$ 131,730 to \$ 159,800; TV from \$ 131,730 to \$ 159,800; 2005 AV from \$ 122,690 to \$ 148,250; TV from \$ 122,690 to \$ 148,250.

154-05-2728; RITE AID CORPORATION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 16991505.01; PERSONAL; Property; 2003 AV from \$ 180,780 to \$ 181,850; TV from \$ 180,780 to \$ 181,850.

154-05-2729; RITE AID CORPORATION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 13990573.00; PERSONAL; Property; 2003 AV from \$ 155,650 to \$ 165,050; TV from \$ 155,650 to \$ 165,050; 2004 AV from \$ 117,170 to \$ 144,000; TV from \$ 117,170 to \$ 144,000; 2005 AV from \$ 103,780 to \$ 133,850; TV from \$ 103,780 to \$ 133,850.

154-05-2730; RITE AID CORPORATION; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 08990486.00; PERSONAL; Property; 2003 AV from \$ 168,560 to \$ 169,800; TV from \$ 168,560 to \$ 169,800; 2004 AV from \$ 120,470 to \$ 148,700; TV from \$ 120,470 to \$ 148,700; 2005 AV from \$ 115,010 to \$ 150,500; TV from \$ 115,010 to \$ 150,500.

154-05-2731; THYSSENKRUPP BUDD COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990332.00; PERSONAL; Property;

2005 AV from \$7,263,660 to \$6,336,290; TV from \$7,263,660 to \$6,336,290.

Item 26. (continued):

154-05-2732; THYSSENKRUPP BUDD COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990334.01; PERSONAL; Property;

2005 AV from \$1,302,160 to \$1,215,250; TV from \$1,302,160 to \$1,215,250.

154-05-2733; THYSSENKRUPP BUDD COMPANY; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 21990334.02; PERSONAL; Property;

2005 AV from \$ 634,300 to \$1,795,710; TV from \$ 634,300 to \$1,795,710.

154-05-2734; DESIGN MEDIA TECHNOLOGY; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2033-000; PERSONAL; Property;

2003 AV from \$ 36,490 to \$ 43,450; TV from \$ 36,490 to \$ 43,450; 2004 AV from \$ 32,850 to \$ 43,150; TV from \$ 32,850 to \$ 43,150.

154-05-2735; OLGA'S KITCHEN; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-5773-000; PERSONAL; Property;

2003 AV from \$ 60,060 to \$ 62,300; TV from \$ 60,060 to \$ 62,300;
2004 AV from \$ 141,610 to \$ 146,800; TV from \$ 141,610 to \$ 146,800;
2005 AV from \$ 118,100 to \$ 122,200; TV from \$ 118,100 to \$ 122,200.

154-05-2736; RANDAZZO FORMAL WEAR; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-6412-000; PERSONAL; Property;
2004 AV from \$ 38,510 to \$ 53,110; TV from \$ 38,150 to \$ 53,110.

154-05-2737; VALUE CENTER MARKET; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-2095-000; PERSONAL; Property;
2004 AV from \$ 155,000 to \$ 177,850; TV from \$ 155,000 to \$ 177,850;
2005 AV from \$ 146,090 to \$ 327,500; TV from \$ 146,090 to \$ 327,500.

154-05-2739; FOX & BERMAN DDS, PC; CITY OF WESTLAND; WAYNE COUNTY; LIVONIA Sch. Dist.; 56-999-00-4387-005; PERSONAL; Property;
2005 AV from \$ 26,660 to \$ 82,150; TV from \$ 26,660 to \$ 82,150.

154-05-2740; THE COCA-COLA COMPANY; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-0712-597; PERSONAL; Property;
2003 AV from \$ 24,200 to \$ 70,900; TV from \$ 24,200 to \$ 70,900;
2004 AV from \$ 25,660 to \$ 91,700; TV from \$ 25,660 to \$ 91,700.

154-05-2741; PREMIER SALONS INC.; CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-1150-002; PERSONAL; Property;
2003 AV from \$ 22,590 to \$ 239,750; TV from \$ 22,590 to \$ 239,750;
2004 AV from \$ 15,330 to \$ 202,550; TV from \$ 15,330 to \$ 202,550;
2005 AV from \$ 260,510 to \$ 179,000; TV from \$ 260,510 to \$ 179,000.

Item 26. (continued):

154-05-2742; JIMMY JOHN'S GOURMET SAND.; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-02-000-426; PERSONAL; Property;
2004 AV from \$ 38,000 to \$ 69,700; TV from \$ 38,000 to \$ 69,700;
2005 AV from \$ 44,300 to \$ 61,000; TV from \$ 44,300 to \$ 61,000.

154-05-2833; FINISH LINE AUTO WASH; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-1073-000; PERSONAL; Property;
2003 AV from \$ 15,500 to \$ 23,350; TV from \$ 15,500 to \$ 23,350;
2004 AV from \$ 14,100 to \$ 21,750; TV from \$ 14,100 to \$ 21,750;
2005 AV from \$ 17,500 to \$ 20,100; TV from \$ 17,500 to \$ 20,100.

154-05-2910; TEAM EQUIPMENT COMPANY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-281400; PERSONAL; Property; 2003 AV from \$ 0 to \$ 27,400; TV from \$ 0 to \$ 27,400.

154-05-3045; KEVIN HESSE; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-978600; PERSONAL; Property; 2003 AV from \$ 3,000 to \$ 38,850; TV from \$ 3,000 to \$ 38,850; 2004 AV from \$ 5,750 to \$ 34,600; TV from \$ 5,750 to \$ 34,600; 2005 AV from \$ 5,100 to \$ 31,050; TV from \$ 5,100 to \$ 31,050.

154-05-3046; MARATHON ASHLAND PETROLEUM, LLC #230045; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990113.00; PERSONAL; Property; 2003 AV from \$ 167,910 to \$ 291,100; TV from \$ 167,910 to \$ 291,100; 2005 AV from \$1,664,490 to \$1,738,800; TV from \$1,664,490 to \$1,738,800.

154-05-3047; MARATHON ASHLAND PETROLEUM, LLC # 430034; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990261.00; PERSONAL; Property; 2003 AV from \$ 479,590 to \$ 585,600; TV from \$ 479,590 to \$ 585,600; 2004 AV from \$ 609,610 to \$1,272,450; TV from \$ 609,610 to \$1,272,450.

154-05-3048; MARATHON ASHLAND PETROLEUM, LLC #850000; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 20990031.00; PERSONAL; Property; 2004 AV from \$9,136,790 to \$9,621,050; TV from \$9,136,790 to \$9,621,050.

154-05-3049; TARGET, INC. #352; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-7582-000; PERSONAL; Property; 2003 AV from \$ 463,400 to \$ 466,650; TV from \$ 463,400 to \$ 466,650; 2004 AV from \$ 413,060 to \$ 419,400; TV from \$ 413,060 to \$ 419,400.

Item 26. (continued):

154-05-3050; BRIAN J MADURI, DDS; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0108-07-100-0; PERSONAL; Property; 2005 AV from \$ 5,459 to \$ 45,061; TV from \$ 5,459 to \$ 45,061.

154-05-3051; ROBERT C LYONS; GENESEE TWP.; GENESEE COUNTY; BEECHER Sch. Dist.; 25-11-18-400-008; REAL; Property; 2005 AV from \$ 138,700 to \$ 149,200; TV from \$ 128,570 to \$ 139,070.

154-05-3052; JACK L BARNETT; FAIR HAVEN TWP.; HURON COUNTY; UNIONVILLE Sch. Dist.; 3208-032-045-00; REAL; Property; 2003 AV from \$ 21,500 to \$ 67,300; TV from \$ 15,671 to \$ 59,418; 2004 AV from \$ 22,900 to \$ 70,100; TV from \$ 16,031 to \$ 60,784; 2005 AV from \$ 25,300 to \$ 70,300; TV from \$ 16,399 to \$ 62,182.

154-05-3053; TERRY L & BONNIE B HARTLEY; BALDWIN TWP.; IOSCO COUNTY; TAWAS Sch. Dist.; 031-005-200-003-00; REAL; Property;

2003 AV from \$ 22,000 to \$ 35,900; TV from \$ 13,329 to \$ 27,229;
2004 AV from \$ 22,000 to \$ 35,900; TV from \$ 13,635 to \$ 27,535;
2005 AV from \$ 22,000 to \$ 35,900; TV from \$ 13,948 to \$ 27,848.

154-05-3054; NATIONAL EQUIPMENT LEASING; CITY OF KALAMAZOO;
KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; P-9054834; PERSONAL;
Property; 2005 AV from \$ 5,000 to \$ 0 ; TV from \$ 5,000 to \$ 0 .

154-05-3055; PORTAGE PHARMACY; CITY OF PORTAGE; KALAMAZOO
COUNTY; PORTAGE Sch. Dist.; 99001-073-E; PERSONAL; Property;
2003 AV from \$ 36,000 to \$ 52,750; TV from \$ 36,000 to \$ 52,750;
2004 AV from \$ 36,600 to \$ 51,000; TV from \$ 36,600 to \$ 51,000;
2005 AV from \$ 36,600 to \$ 44,600; TV from \$ 36,600 to \$ 44,600.

154-05-3056; ARBOR AUDIO & VIDEO, INC.; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-723;
PERSONAL; Property;
2005 AV from \$ 6,538 to \$ 5,994; TV from \$ 6,538 to \$ 5,994.

154-05-3057; OMNIPOINT HOLDINGS, INC. PROP TAX; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-167;
PERSONAL; Property;
2005 AV from \$ 111,262 to \$ 74,695; TV from \$ 111,262 to \$ 74,695.

154-05-3058; PET PROVISIONS, INC.; BRIGHTON TWP.; LIVINGSTON
COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-087; PERSONAL; Property;
2005 AV from \$ 4,201 to \$ 3,663; TV from \$ 4,201 to \$ 3,663.

Item 26. (continued):

154-05-3059; SPIRIT ROOFING COMPANY, INC.; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-234;
PERSONAL; Property;
2005 AV from \$ 21,703 to \$ 20,498; TV from \$ 21,703 to \$ 20,498.

154-05-3060; THOMAS R HAGGERTY, CPA; BRIGHTON TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-276;
PERSONAL; Property;
2005 AV from \$ 9,804 to \$ 9,724; TV from \$ 9,804 to \$ 9,724.

154-05-3061; CERTIFIED ELECTRIC, INC.; GREEN OAK TWP.;
LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-143;
PERSONAL; Property;
2005 AV from \$ 6,500 to \$ 7,400; TV from \$ 6,500 to \$ 7,400.

154-05-3062; PHOENIX INDUCTION CORP.; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-856; PERSONAL; Property;
2005 AV from \$ 5,800 to \$ 28,800; TV from \$ 5,800 to \$ 28,800.

154-05-3063; ERVIN LEASING COMPANY; CITY OF BRIGHTON; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4718-99-000-879; PERSONAL; Property;
2005 AV from \$ 61,200 to \$ 58,600; TV from \$ 61,200 to \$ 58,600. **TP**

154-05-3064; CAL FLEMING LANDSCAPING; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 500-29725-00; PERSONAL; Property; 2005 AV from \$ 50,530 to \$ 59,660; TV from \$ 50,530 to \$ 59,660.

154-05-3066; KOHL'S DEPARTMENT STORE #10; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-105-012-001; PERSONAL; Property;
2003 AV from \$ 648,300 to \$ 668,400; TV from \$ 648,300 to \$ 668,400.

154-05-3067; MID-WEST INSTRUMENT; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-04-126-010-001; PERSONAL; Property;
2003 AV from \$ 471,600 to \$ 476,700; TV from \$ 471,600 to \$ 476,700;
2004 AV from \$ 426,900 to \$ 412,100; TV from \$ 426,900 to \$ 412,100.

154-05-3068; ABBEY EAST ANIMAL CLINIC, INC.; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-696-000; PERSONAL; Property;
2005 AV from \$ 136,031 to \$ 56,031; TV from \$ 136,031 to \$ 56,031. **TP**

Item 26. (continued):

154-05-3069; MOTOR CITY CARPET & FLOOR COVERING; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-069-983; PERSONAL; Property;
2005 AV from \$ 6,000 to \$ 8,722; TV from \$ 6,000 to \$ 8,722.

154-05-3070; VICTORY INN; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-732-300; PERSONAL; Property;
2005 AV from \$ 60,969 to \$ 14,960; TV from \$ 60,969 to \$ 14,960. **TP**

154-05-3071; ATLAS COPCO TOOLS & ASSEMBLY SYSTEMS; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-005-250; PERSONAL; Property;
2005 AV from \$ 668,310 to \$ 670,500; TV from \$ 668,310 to \$ 670,500.

154-05-3072; SOUTHFIELD 10 COMPANY; CITY OF SOUTHFIELD;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-24-23-483-009; REAL;
Property;
2005 AV from \$ 477,960 to \$ 731,350; TV from \$ 477,960 to \$ 731,350.

154-05-3073; HOUGHTON INTERNATIONAL, INC.; CITY OF TROY;
OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-334-640; PERSONAL;
Property; 2005 AV from \$ 0 to \$ 11,820; TV from \$ 0 to \$ 11,820.

154-05-3074; GE CAPITAL INFORMATION TECH SOLOTIONS; NOTTAWA
TWP.; SAINT JOSEPH COUNTY; CENTREVILLE Sch. Dist.; 75-042-000-569-
00; PERSONAL; Property;
2005 AV from \$ 0 to \$ 19,880; TV from \$ 0 to \$ 19,880. **TP**

154-05-3075; DEVONIAN ENERGY, INC / MUZYL OIL; CHESTER TWP.;
OTSEGO COUNTY; GAYLORD Sch. Dist.; 69-033-900-032-015-00;
PERSONAL; Property;
2003 AV from \$ 78,800 to \$ 102,750; TV from \$ 78,800 to \$ 102,750;
2004 AV from \$ 71,800 to \$ 93,450; TV from \$ 71,800 to \$ 93,450;
2005 AV from \$ 67,350 to \$ 87,850; TV from \$ 67,350 to \$ 87,850.

154-05-3076; DEVONIAN ENERGY, INC / BIG LAKE; CHESTER TWP.;
OTSEGO COUNTY; GAYLORD Sch. Dist.; 69-033-900-031-006-00;
PERSONAL; Property;
2003 AV from \$ 99,000 to \$ 110,850; TV from \$ 99,000 to \$ 110,850;
2004 AV from \$ 92,250 to \$ 101,800; TV from \$ 92,250 to \$ 101,800;
2005 AV from \$ 85,600 to \$ 95,050; TV from \$ 85,600 to \$ 95,050.

154-05-3077; PRODUCT ACTION GROWTH, LLC; CITY OF ZEELAND;
OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-79-316-455; PERSONAL;
Property; 2005 AV from \$ 0 to \$ 4,900; TV from \$ 0 to \$ 4,900.

Item 26. (continued):

154-05-3078; SARNAMOTIVE BLUE WATER, INC.; CITY OF
MARYSVILLE; SAINT CLAIR COUNTY; MARYSVILLE Sch. Dist.; 03-999-
0190-000; PERSONAL; Property;
2003 AV from \$ 811,463 to \$ 885,500; TV from \$ 811,463 to \$ 885,500;
2004 AV from \$ 749,726 to \$ 808,250; TV from \$ 749,726 to \$ 808,250.

154-05-3079; SARNAMOTIVE BLUE WATER, INC.; CITY OF SAINT
CLAIR; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 07-999-
0140-000; PERSONAL; Property;
2003 AV from \$1,457,747 to \$1,491,750; TV from \$1,457,747 to \$1,491,750.

154-05-3080; JOHNNIE & REDIE SEVERS; VASSAR TWP.; TUSCOLA
COUNTY; VASSAR Sch. Dist.; 020-009-000-2000-13; REAL; Property;
2005 AV from \$ 52,600 to \$ 60,800; TV from \$ 47,060 to \$ 55,260.

MINUTES OF THE CALLED MEETING OF THE
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS

154-05-3081; RIVER RIDGE RETIREMENT VILLAGE LLC; CITY OF SOUTH HAVEN; VAN BUREN COUNTY; SOUTH HAVEN Sch. Dist.; 80-53-900-503-00; PERSONAL; Property;

2003 AV from \$ 6,300 to \$ 140,600; TV from \$ 6,300 to \$ 140,600;

2004 AV from \$ 6,300 to \$ 124,000; TV from \$ 6,300 to \$ 124,000;

2005 AV from \$ 7,900 to \$ 109,700; TV from \$ 7,900 to \$ 109,700. **TP**

154-05-3082; AA ANCHOR BOLT; SALEM TWP.; WASHTENAW COUNTY; SOUTH LYON Sch. Dist.; A-99-20-010-900; PERSONAL; Property;

2003 AV from \$ 43,000 to \$ 51,450; TV from \$ 43,000 to \$ 51,450;

2004 AV from \$ 61,450 to \$ 72,000; TV from \$ 61,450 to \$ 72,000;

2005 AV from \$ 58,600 to \$ 65,000; TV from \$ 58,600 to \$ 65,000.

154-05-3083; JACKIE'S TRANSPORT; SALEM TWP.; WASHTENAW COUNTY; SOUTH LYON Sch. Dist.; A-99-20-026-400; PERSONAL; Property;

2003 AV from \$ 54,800 to \$ 60,600; TV from \$ 54,800 to \$ 60,600;

2004 AV from \$ 56,250 to \$ 57,800; TV from \$ 56,250 to \$ 57,800;

2005 AV from \$ 56,850 to \$ 58,700; TV from \$ 56,850 to \$ 58,700.

154-05-3084; CON-WAY TRANSPORTATION SERVICES; SCIO TWP.; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; H-99-41-013-400; PERSONAL; Property;

2003 AV from \$ 243,000 to \$ 193,900; TV from \$ 243,000 to \$ 193,900;

2004 AV from \$ 227,800 to \$ 179,300; TV from \$ 227,800 to \$ 179,300;

2005 AV from \$ 213,200 to \$ 170,600; TV from \$ 213,200 to \$ 170,600.

154-05-3085; ANN ARBOR BONE & JOINT SURGERY; SUPERIOR TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; J-99-60-650-575; PERSONAL; Property;

2003 AV from \$ 0 to \$ 46,900; TV from \$ 0 to \$ 46,900.

Item 26. (continued):

154-05-3086; HURON OPHTHALMOLOGY; SUPERIOR TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; J-99-40-008-400; PERSONAL; Property;

2003 AV from \$ 90,950 to \$ 103,600; TV from \$ 90,950 to \$ 103,600;

2004 AV from \$ 92,560 to \$ 105,400; TV from \$ 92,560 to \$ 105,400;

2005 AV from \$ 110,240 to \$ 117,500; TV from \$ 110,240 to \$ 117,500.

154-05-3087; MCGOVERN PLUMBING; YORK TWP.; WASHTENAW COUNTY; MILAN Sch. Dist.; S-99-20-001-100; PERSONAL; Property;

2003 AV from \$ 1,400 to \$ 10,100; TV from \$ 1,400 to \$ 10,100;

2004 AV from \$ 3,200 to \$ 13,100; TV from \$ 3,200 to \$ 13,100;

2005 AV from \$ 2,600 to \$ 11,600; TV from \$ 2,600 to \$ 11,600.

154-05-3090; HAKIM EYE CENTER; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-690000; PERSONAL; Property;

MINUTES OF THE CALLED MEETING OF THE
STATE TAX COMMISSION AND STATE BOARD OF ASSESSORS

2004 AV from \$ 12,650 to \$ 11,550; TV from \$ 12,650 to \$ 11,550;
2005 AV from \$ 3,500 to \$ 10,400; TV from \$ 3,500 to \$ 10,400.

154-05-3091; TARGET, INC. #872; CITY OF LIVONIA; WAYNE COUNTY;
LIVONIA Sch. Dist.; 46-999-00-7583-000; PERSONAL; Property;
2003 AV from \$ 920,170 to \$ 930,500; TV from \$ 920,170 to \$ 930,500;
2004 AV from \$ 807,550 to \$ 831,750; TV from \$ 807,550 to \$ 831,750.

154-05-3092; DR PAUL RIKER, DDS; CITY OF TRENTON; WAYNE
COUNTY; TRENTON Sch. Dist.; 54-999-99-1711-025; PERSONAL; Property;
2003 AV from \$ 39,800 to \$ 44,000; TV from \$ 39,800 to \$ 44,000;
2004 AV from \$ 35,400 to \$ 41,500; TV from \$ 35,400 to \$ 41,500.

154-05-3093; GAP INC & SUBS; CITY OF WESTLAND; WAYNE COUNTY;
WAYNE-WESTLAND Sch. Dist.; 56-999-00-1132-000; PERSONAL; Property;
2003 AV from \$ 134,830 to \$ 148,250; TV from \$ 134,830 to \$ 148,250.

154-05-3094; LEISURE ENTERTAINMENT CORP DBA: LASER QUEST;
CITY OF WESTLAND; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.;
56-999-00-1536-997; PERSONAL; Property;
2003 AV from \$ 71,060 to \$ 81,000; TV from \$ 71,060 to \$ 81,000;
2004 AV from \$ 66,580 to \$ 73,650; TV from \$ 66,580 to \$ 73,650;
2005 AV from \$ 63,070 to \$ 68,650; TV from \$ 63,070 to \$ 68,650.

154-05-3095; TARGET CORPORATION T-281; CITY OF WESTLAND;
WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 56-999-00-2505-000;
PERSONAL; Property;
2003 AV from \$ 361,040 to \$ 296,900; TV from \$ 361,040 to \$ 296,900;
2004 AV from \$ 338,990 to \$ 279,850; TV from \$ 338,990 to \$ 279,850;
2005 AV from \$ 312,940 to \$ 261,850; TV from \$ 312,940 to \$ 261,850. **TP**

- Item 27. Chairperson Naftaly commended staff of both the Assessment and Certification Division and the Exemption Section of the Property Services Division for their dedication in completing the legislative mandated work required over the past year.
- Item 28. Chairperson Naftaly commended Kelli Sobel for her hard work in completing the work over the past several months.
- Item 29. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt guidelines for submission of 154's for personal property only. The guidelines would ask that local units submit petitions only when the 3-year cumulative change in true cash value is \$10,000 or greater. This is effective January 1, 2006.

- Item 30. It was moved by Naftaly, supported by Roberts, and unanimously approved to have the Consumers Energy cases dismissed that are presently before the Michigan Tax Tribunal.
- Item 31. It was moved by Naftaly, supported by Roberts, and unanimously approved that a resolution honoring Robert R. Lupi for his dedication and commitment to the State Tax Commission and the State Board of Assessors be prepared.
- Item 32. It was moved by Naftaly, supported by Roberts, and unanimously approved to cancel the February 14, 2006 STC Meeting.
- Item 33. Senator Art Miller commended Dianne Wright of the Exemption Section of the Property Services Division for her assistance in completing the required paperwork for an Industrial Facility Exemption Certificate for the City of Warren, Macomb County.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and the State Board of Assessors at 11:30 A.M.

DATED TYPED: **January 6, 2006**

DATE APPROVED: **January 24, 2006**

**Robert H. Naftaly, Chairperson of the State Tax
Commission and of the State Board of Assessors**

**Douglas B. Roberts, Member of the State Tax
Commission and State Board of Assessors**